

Virginia Board of Accountancy (VBOA)

9960 Mayland Drive, Suite 402 Henrico, Virginia 23233 (804) 367-8505 boa@boa.virginia.gov

Complaint Form

If you believe a licensed Virginia CPA, expired licensee or non-licensee using the CPA title or performing services in Virginia restricted to CPAs has violated <u>Code of Virginia</u> statutes and/or Board regulations, and if efforts to resolve the issue have been unsuccessful, you may file a complaint with the VBOA.

How is an official complaint filed with the VBOA?

- 1. Identify the type of complaint (section A) and provide contact information of complainant (individual making the complaint, section B) and respondent (the individual or firm against which the complaint is made, section C).
- **2.** Provide general information regarding the complaint (section D), including steps taken to resolve the matter with the individual or firm.
- **3.** List allegations against the individual or firm (section E). Include accurate names and dates of alleged action(s).
- **4.** Attach supporting documentation to validate the allegations (section F).
- **5.** Sign and date the Certification of Complaint (section G).

For detailed information on filing an official complaint against an individual or firm see the VBOA website at www.boa.virginia.gov / Consumer Protection / Complaints.

What happens when an official complaint is filed with the VBOA?

- 1. The Enforcement Manager of the VBOA determines if probable cause exists to open an investigation. If a violation may have occurred, a copy of the complaint form and supporting documentation is sent to the respondent.
- **2.** The Board's Enforcement Committee reviews the case file to determine if a violation of <u>Code of Virginia</u> statutes and/or Board regulations has occurred.
- 3. Lack of evidence proving a statutory and/or regulatory violation closes the investigation.
- **4.** When a violation has occurred, the Board may take disciplinary action(s) against an individual or firm.
- **5.** The VBOA has no authority over fee disputes. Fee disputes are legal matters resolved through the courts.
- **6.** All closed investigations are available to the public in accordance with the Virginia Freedom of Information Act (excluding Confidential Consent Agreements).

The VBOA notifies the complainant when the case has been closed and of any disciplinary action(s) taken and/or penalties imposed (excluding Confidential Consent Agreements).

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A - TYPE OF COMPLAINT				
☐ Audit and Attestation Sen☐ Practicing without a Licen		Other		
B - COMPLAINANT INFORMATION (Individual Making the Complaint)				
Full Name:	Street Add	ress:		
		state:		
Email Address:		code:		
For Anonymous Complaints: Do NOT o				
C - RESPONDENT INFORM	MATION (Individual / Firm Against)	Which Complaint is Made)		
		ress:		
Firm Name:		/ Zip:		
Email Address:	Ph	one:		
D - GENERAL INFORMATION FOR THE COMPLAINT ☐ Yes ☐ No				
Yes No Have you If yes, name	I filed a complaint or intend to file a complaint me the agency(s).	: with another agency?		
☐ Yes ☐ No Are there If yes, pro	other individuals that can provide supportive ovide contact information. Use additional sheet	testimony to your complaint? ets of paper if necessary.		
Name:		Phone:		
Street Address:				
☐ Yes ☐ No ☐ Don't K	Know Is a court case currently in progre			
Name:		Phone:		

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E - ALLEGATIONS OF THE COMPLAINT				
	Provide details of your allegation (names, dates, and other specific information) relevant to your complaint. Use additional sheets of paper if necessary.			
	additional shoots of paper it necessary.			
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F-	UPPORTING DOCUMENTATION			
	Attach supporting documentation to validate allegations referenced in section E of this complaint. Indicate the			
	type(s) of supporting documentation provided. Please redact all sensitive information. Contract Tax Return			
	☐ Contract ☐ Engagement Letter ☐ invoice ☐ Tax Return ☐ Correspondence ☐ Financial Statement ☐ Report ☐ Other			
	ERTIFICATION OF COMPLAINT	_		
- ا ا	I, the complainant, certify that the information provided above is true and accurate to the best of my knowledge.			
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	I prefer to remain anonymous and not provide my name and contact information. I understand that if I do not provide sufficient evidence and the VBOA is unable to contact me for further information, the investigation may be impaired or closed.			
	I understand that if the VBOA determines a violation may have occurred, a copy this complaint form will be sent to the respondent indicated in section C.			
	Print Name: Date:			
	Signature:			

Please be advised: The VBOA complies with § 54.1-108, Code of Virginia. During the period of time in which the complaint is open, official records are not subject to disclosure; however, once the complaint is closed information submitted to the VBOA is subject to disclosure as a public record, pursuant to § 2.2-3700, et. seq., Code of Virginia.